

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re: )  
Lehman Brothers Holdings, Inc., et al., ) Chapter 11  
Debtors. ) Case No. 08-13555 (JMP)  
 ) (Jointly Administered)

**THIRD SUPPLEMENTAL AFFIDAVIT OF MICHAEL EISENBERG  
IN SUPPORT OF APPLICATION FOR AN ORDER FOR  
RETENTION OF FTI CONSULTING, INC. AS  
FINANCIAL ADVISORS FOR THE OFFICIAL COMMITTEE  
OF UNSECURED CREDITORS**

STATE OF NEW YORK )  
 ) ss.  
COUNTY OF NEW YORK )

I, Michael Eisenband, being duly sworn, hereby depose and say:

1. I am a senior managing director at FTI Consulting, Inc. (“FTI”), which maintains offices at various locations around the country, including Three Times Square, 10<sup>th</sup> Floor, New York, NY 10036, USA. I submit this affidavit (the “Eisenband Third Supplemental Affidavit” or “Affidavit”) to supplement my prior affidavits that were submitted in connection with FTI’s retention in the above mentioned chapter 11 cases (collectively the “Debtors”). Unless otherwise stated in this Eisenband Third Supplemental Affidavit, I have personal knowledge of the facts set forth herein.

3. On October 21, 2008, the Official Committee of Unsecured Creditors (the “Committee”) appointed in the chapter 11 cases filed an Application for Employment of FTI Consulting, Inc. as its Financial Advisors (the “Application”). In support of the Application, FTI filed an affidavit executed by the undersigned on behalf of FTI in accordance with the applicable

sections of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (as amended, the “Bankruptcy Code”) (the “Original Affidavit”). On November 21, 2008, a Final Order was signed authorizing the Retention and Employment of FTI, effective as of September 17, 2008. On January 23, 2009, FTI filed a supplemental affidavit executed by the undersigned on behalf of FTI in accordance with the applicable sections of the Bankruptcy Code (“Eisenband Supplemental Affidavit”). On April 6, 2009, FTI filed a supplemental affidavit executed by the undersigned on behalf of FTI in accordance with the applicable sections of the Bankruptcy Code (“Eisenband Second Supplemental Affidavit”, collectively the “Prior Affidavits”)

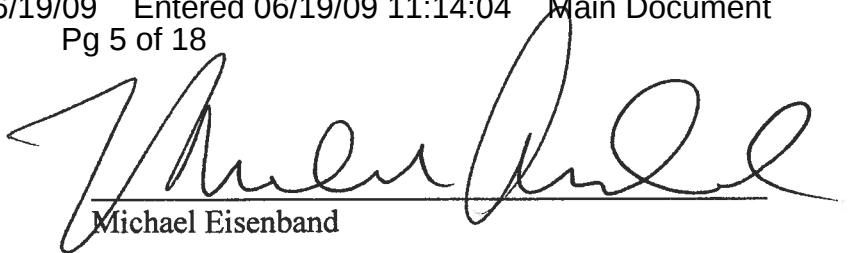
4. In connection with the preparation of the Original Affidavit, FTI conducted a review of its contacts with the Debtors, their affiliates and certain entities holding large claims against or interests in the Debtors that were made reasonably known to FTI. Subsequent to the filing of the Original Affidavit, it has come to my attention that FTI has been engaged to provide services unrelated to the Debtors’ Chapter 11 cases for various entities with some level of known involvement with the Debtors and/or their affiliates.

- a. Lehman Brothers Holdings, Inc. holds senior debt and mezzanine positions in a real estate property and 100% non voting equity interest in the real estate property’s holding company. FTI has been retained by counsel as a financial advisor to a lender in the property’s credit facility.
- b. FTI’s strategic communications practice in Australia, FD Third Person, was engaged in April 2008 by Lehman Brothers Australia Limited, a non Debtor affiliate that is under an administrative proceeding in Australia and has been sold. The engagement was completed in September 2008 and total fees were approximately \$114,031.

c. Exhibit A hereto sets forth a list of entities that were searched in connection with this Affidavit and includes derivative, loan and other transaction counterparties, entities that have appeared as creditors or parties in interest in the Chapter 11 Cases since the Petition Dates and/or parties appearing on a list prepared by the Debtors' counsel and provided to FTI, to the extent such parties have not already been searched and disclosed in the Prior Affidavits. Exhibit B to this Affidavit sets forth a list of the present and former clients of FTI that was generated in connection with this process. FTI's assistance to these parties has been related to providing various financial restructuring, litigation support and/or engineering and scientific investigation consulting services. To the best of my knowledge, no services have been provided to these parties in interest which are adverse to the rights of the Committee, nor does FTI's involvement in these cases compromise its ability to continue such consulting services.

5. Based on the results of its review, except as otherwise discussed herein, FTI does not have a relationship with any of the parties on Exhibit A in matters related to these proceedings. FTI has provided and could reasonably expect to continue to provide services unrelated to the Debtors' cases for the various entities shown on Exhibit B. FTI's assistance to these parties has been related to providing various financial restructuring, litigation support and/or engineering and scientific investigation consulting services. To the best of my knowledge, no services have been provided to these parties in interest which are adverse to the rights of the Committee, nor does FTI's involvement in these cases compromise its ability to continue such consulting services.

6. Insofar as I have been able to ascertain and subject to the disclosures herein and in my prior affidavit, FTI does not represent any interests adverse to the Official Committee of Unsecured Creditors and, to the best of my knowledge, remains a "disinterested person" as that term is defined in Section 101(14), as modified by Section 1107(b), of the Bankruptcy Code.



Michael Eisenband

SUBSCRIBED AND SWORN TO BEFORE ME this 17 day of June 2009.



Notary Public

My Commission Expires:

Oct. 19<sup>th</sup> 2009

KARIN JACOBSON  
Notary Public, State of New York  
No. 31-4900115  
Qualified in New York County  
Commission Expires Oct. 19, 2029



**EXHIBIT A**

**Listing of Parties-in-Interest Reviewed for Current Relationships**

4086 Advisors	American Express Bank, Fib
AAA Investments L.P	American Express Company
Abu Dhabi National Energy Company Puss	American International Group, Inc.
Accellent Inc.	American Intlgrp Inc
Accuride Corporation	American Transmission Company LLC
ACI Operations Pty Limited	Amerisourcebergen Corporation
Activant Solutions Inc	Amgen Inc.
Acts Aero Tech Support	ANC Rental Corporation
Adagio III CLO Plc	Antero Resources Corporation
Adagio IV CLO Limited	Apax Summer Bidco Limited
AES Corporation	Apollo Management Holdings, L.P.
Aetna Inc.	Apollo Management Leveragesource Iv, LLC
AFE	Aramark Corporation
AGA Medical Corporation	Area Giochi Holding S.P.A
AIG	ARINC Incorporated
Alabama Power Company	Arizona Public Service Company
Alcoa Inc.	Arvinmeritor, Inc.
Alenco Inc	Arysta Lifescience
Algoma Steel Inc	AS Propulsion Capital BV
AlixPartners LLP	Ashmore Energy International
Allegheny Energy Supply Company, LLC	Assurant, Inc
Alliance Imaging, Inc.	Asurion Corporation
Alliance Laundry Holdings LLC	AT&T Inc. (F/K/A SBC Communications Inc.)
Alliance Resource Operating Partners, L.P.	Atlas Pipeline Partners
Alliancebernstein L.P.	Atmos Energy Corporation
Alliant Energy Corporation	Atrium Cos Inc. (Atrcos)
Allianz SE	Audio Visual Services Corporation
Allied Holdings, Inc.	Avago Technologies Finance Pte. Ltd.
Allied Waste Industries Inc.	Aveos
Allied World Assurance Company Limited	Avio Holding Spa
Allison Transmission, Inc.	Avio Investments S.P.A.
Allsport Management Sa	Avio S.P.A
Allstate Corporation	Avro Industrial Waste B.V.
Alltel Communications	Avro Industrie N.V.
ALPHA D2 Limited	Axon Financial Funding Ltd.
Altos Hornos De Mexico SA De CV	B & G Foods
Altria Group, Inc.	BAE Systems Holdings Inc.
Amadeus Holdings Limited	Ball Corporation
Ambac	Ball Packaging Products Canada Corp. Inc.
Ameren Corporation	Banco Santander SA
Ameren Resources Gen Co	Bank of America Corporation
Amerenenergy Resources Generating Company	Barclays
American Airlines, Inc	Bausch and Lomb
American Axle & Manufacturing Inc.	BCM Ireland Holdings Limited
American Electric Power Company Inc	BCV Investments SCA
BEIG Midco Limited	Biomet, Inc.
BEIG Pikco Limited	Black Lion Beverages III B.V.
Best Buy Co., Inc.	Blackrock
BHM Technologies, LLC	Blackstone Capital Partners V L.P.
Biogen Iden Inc.	Block Financial Corporation
	BNP Paribas

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Boardwalk Pipelines, LP	Chevron Corporation
Bonten Media Group, Inc.	Choctaw Investors B.V.
Booz Allen Hamilton Inc.	CIFG
Boston Generating, LLC	CILCORP Inc., An Illinois Corporation
BPC Holding Corporation (f.k.a. BPC Acquisition Corp.)	Cinemark USA, Inc.
Breitburn Operating L.P.	Cisco Systems, Inc.
Brickman Group	CIT Group
British Airways PLC	CITIC International Financial Holdings
British Sky Broadcasting Group PLC	Citigroup
Buckeye Partners, L.P.	Citrus Corporation
Buffets, Inc.,	CKX, Inc
Buildings Materials Holdings	Claire's Stores, Inc.
Burger King Corporation	Clio European CLO B.V/Eur Facility/Euribor
Cableuropa S.A.U	Clondalkin Acquisition B.V.
Cablevision Systems Corp	CME Group Inc.
Calpine Corporation	Coditel Brabant
Cammell Laird Holdings PLC	Coditel SARL
Campbell Soup Company	Colfax Corporation
Capital 18	Collins & Aikman Products
Capmark Financial Group Inc.	Colonial Realty Limited Partnership
Carbone S.A.R.L.	Commerzbank AG
Caribe Media Inc.	Community Health Sys
Carlsberg Breweries A/S 27oct07	Conocophillips
Castex Energy 1995, L.P.	Conseco Inc
Cavalier Telephone	Consolidated Container Company LLC
CBBI Italian NPL	Consolidated Edison Company Of New York (Cecony)
CBR Textile GmbH	Constellation Energy Group, Inc.
CBS Corp (f.n.a. Viacom, Inc.)	Continental Airlines Inc.
CCMP Acquisition	Continental Aktiengesellschaft
CDW Corp.	Convenience Food System
Cebridge 2nd Lien PIK	Cooper-Standard Automotive Inc.
Cedar Fair	Corrections Corporation Of America
CEI/Kensington Ltd.	Cortefiel, S.A.
CellCap Securities Ltd	Covanta Energy Corporation
Centennial Cellular	Coventry Health Care, Inc.
Centennial Communications Corp	Cox Communications, Inc.
Center Energy Resources Corp	Cox Enterprises, Inc.
Centerpoint Energy Resource	COX Radio, Inc.
Central CATV Inc.	CPQ Midco II Corporation C/O The Carlyle Group
Central Illinois Light Company	Credit Agricole
Central Illinois Public Service Company	Credit Suisse Group
Centurytel, Inc	Crimson Exploration Inc.
Cenveo Corporation	CRJ 200
Cequel Comm	Crown Americas, Inc.
Cessna	Crown Castle
Chart Industries, Inc.	CSC Holdings
Charter Communications Operating LLC	CSG Systems International, Inc.
Chequer Finance 1 S.A.	DAE Aviation Holdings, Inc.
Chequer Finance 2 S.A.	Dana Holding Corporation
Chequer Finance 3 S.A.	Danaher Corporation
Chesapeake Appalachia, L.L.C.	Danish Holdco A/S
Chesapeake Energy Corp	Darden Restaurants Inc.

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David H. Arlington Oil And Gas, Inc.	Exco Partners Operating Partnership L.P.
DBP NPLS	Exco Resources, Inc.
DCP Midstream Operating, LP	Express Energy Services Holding, LP
Debitel (Netherlands) Holding B.V	Extendicare Health Services Inc.
Del Monte Corporation	Exterran Holdings, Inc.
Delek Benelux B.V.	FA SUB 3 Limited
Delek Luxembourg Holding SARL	Fadesa Inmobiliaria, S.A.
Delphi Acquisition Holding I.B.V.	Fairpoint Communications, Inc.
Delphi Corporation	Falcon Senior
Delta Airlines	Federazione Italiana Del Consorzi Agrari S.R.L.
Deutsche Bank AG	Ferretti
Deutsche Telekom AG	Fidelity Investments
Dexia	Fidelity Management Research LLC
DHS Drilling Company	Fidelity National Information Services, Inc.
Diageo Finance PLC	Financiere Daunou 9 SARL
Dido Erste Vermoegensverwaltun GS	Financiers CVT
Digicel International Finance Limited	Finartex
Discover Financial Services	Finmeccanica Finance SA
Dollar General Corporation	First Chemical Holding Vagyonkezelo Korlatolt
Dominion Resources Inc	Felelossegu
Domtar Inc	First Data Bridge
Drake Management LLC	First Data Corporation
Dresser, Inc.	Firstenergy Corp.
Duncan Energy Partners L.P.	Flextronics International Ltd
Dynegy Holdings, Inc.	Florida Gas Transmission Company, LLC
E.On AG	Florida Power & Light Company
Eagle Rock Energy Partners, L.P.	Ford Motor Company
Ebay Inc.	Ford Motor Credit Company
Edam Acquisition Holdings B.V.	Fortis Group
Edgen Murray	Fortress Investment Group LLC
Edison International	FPL Group Capital Inc.
Edison Mission Energy	FR Acquisitions Corporation (Europe) Limited
Edscha AG	Freescale Semiconductor, Inc. (f.k.a. Freescale Acquisition Corporation
Educational Management Corp	Fresenius Medical Holdings Inc.
El Paso Corporation	Frontier Drilling ASA
El Paso Pipeline Partners	FXCM Holdings LLC
Electrabel S.A.	Gala Group Finance Limited
Enbridge (U.S.) Inc.	Gaming Invest SARL
Enbridge Energy Partners, L.P.	Gate Gourmet Borrower LLC
Enel Sp.A	G-BNWE Aircraft Pty Ltd
Energy Xxi Gulf Coast , Inc	G-BNWF Aircraft Pty Ltd
Enron Corp.	G-BNWG Aircraft Pty Ltd
Entegra Holdings LLC	G-BNWJ Aircraft Pty Ltd
Entegra TC LLC	G-BNWK Aircraft Pty Ltd
Entergy Corp	Genentech, Inc.
Enterprise GP Holdings L.P.	General Electric Capital Corporation
Enterprise Products Operating L.P.	General Mills, Inc.
Envirosolutions Real Property Holdings, Inc.	General Motors Corporation
EPCO Holdings Inc.	General Nutrition Centers, Inc.
Equitable Resources, Inc.	Gentiva Health Services, Inc.
ERP Operating Limited Partnership	Genworth Financial, Inc.
Escaline S.A.R.L	

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Georgia Gulf  
Georgia Pacific Corporation  
Georgia-Pacific Expansion S.A.S  
Ginn Clubs  
Givaudan S.A.  
GLG Partners  
Global Cash Access, Inc.  
Globe Pub Management Limited  
GMAC LLC  
Goldman Sachs Group, Inc.  
Graham Packaging Company, L.P.  
Graphic Packaging International Corp  
Great Lakes Dredge & Dock Corporation  
Greektown Holdings LLC  
Green Valley Ranch Gaming LLC  
Greenbrier Minerals, LLC  
Gulf Stream Asset Management  
H3C Holdings Ltd  
Halliburton Company  
Hanger Orthopedic Group, Inc.  
Harbison Station Apts L.P.  
Harrah's Operating Co Inc  
Hawaiian Telecom Communications, Inc.  
Hawker Beechcraft Acquisition Company LLC (f.k.a.  
Hawker Beechcraft, Inc.)  
HCA Inc.  
HD Supply  
Heating Finance Plc  
Henry Schein, Inc.  
Herbst Gaming, Inc.  
Hertz Corporation, The  
Hewlett-Packard Company  
Hexion  
Highbridge LD Acquisition LLC  
Highbridge Principal Strategies Mezzanine Partners  
Highmount Exploration & Production LLC  
Hilite Germany GmbH & Co. KG  
HMH Publishers LLC  
Horizon Merger Corporation  
Houghton Mifflin Harcourt Publishers Inc.  
HSBC  
HSBC Finance Corporation  
Hudson CLO 3 B.V.  
Huish Detergents Inc.  
Huntsman International LLC  
Iasis Healthcare LLC  
Ibertravel Vacations Holding SL  
Iconix Brand Group, Inc.  
Icopal A/S  
Idaho Housing And Finance Association  
Idearc Inc.  
Illinois Power Company  
Imo Carwash  
Imperial Tobacco Entertainment Finance Limited  
Ineos Group Limited  
Inergy, L.P.  
Infineon Technologies AG  
Infonxx Inc  
ING Groep NV  
Innovia Films (Holding 3) Limited  
Intelsat (Bermuda), Ltd.  
Intelsat Subsidiary Holding Company, Ltd.  
Intergen N.V.  
Interline Brands, Inc.  
International Business Machines Corporation  
International Lease Finance Corporation  
International Transmission Company  
Interstate Brands Corporation  
Interstate Fibernet, Inc.  
Interstate Power And Light Company  
Intesa  
Inverness Medical Innovations Inc.  
Invesco CLO  
Investcorp S.A., Luxembourg  
Iowa Telecommunications Services, Inc.  
Iridium Satellite LLC  
Iron Mountain Incorporated  
Islavista Spain S.A.  
ISS Holding A/S  
Istar Financial Inc.  
ITC Holdings Corporation  
ITC Midwest LLC  
Iusacell  
Jarden Corporation  
JFB Firth Rixson, Inc  
Journal Register  
JP Morgan Chase  
JSC Rosgosstrakh  
Kabel Deutschland GmbH  
KBR Holdings, LLC  
Kelson Holding LLC  
Kerasotes Theatres Inc  
Key Energy Services, Inc.  
Keystone Inc 6/13/89  
KGB  
Kimberly-Clark Corporation  
Kinder Morgan Energy Partners L.P.  
Kirchholding GmbH & Co. Kg  
KKR Private Equity Investors L.P.  
Kleopatra Lux 2 S.A.R.L  
Knight Capital Group Inc.  
Knight Debtco Ltd  
Koninklijke Philips Electronics NV  
Kraft Foods Inc.

**EXHIBIT A**

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Kubber Investments (Mauritius) Pvt Ltd	MF Global Ltd. / Man Financial
Laboratory Corporation Of America Holdings.	MF Global Finance Europe Limited
Lake Las Vegas Resort (Laslas)	Michael Stores
LAN Dale Asset Purchasing Company No.2 Limited	Michigan Electric Transmission Co.
Landsource	Midamerican Energy Company
Lanxess AG	Midamerican Energy Holdings Company
Las Vegas Sands, LLC	Midcontinent Express Pipeline LLC
Latshaw Drilling Company, LLC	Minera Del Norte S.A.
Lavena Holding 3 GmbH	Mirant Corporation
Lavena Holding 4 GmbH	Mirant North America, LLC
Legal & General Group Plc	Misys Plc
Legendre Holdings 17 SA	Mitsubishi UFJ Financial Group PLC
Lehman Brothers European Mezzanine Lb S.A.R.L	Mizuho Financial Group
Level 3 Financing, Inc.	Moderna Finance AB (Publ)
LFIGXG LLC	Morgan Stanley
Liberator Bidco Limited	Morgan Stanley Investment Management Limited
Liberty Global Inc	Mountain Drilling Company
Liberty Mutual Group Inc.	Movie Gallery Inc First Lien
LIM Finance II, Inc.	Msn (Msn 7024)
Lincoln National Corporation	Mueller Water Products Inc
LKQ Corporation	N.V. Luchthaven Schipol
Local Insight Regatta Holdings, Inc.	Nakilat Inc
Local Media Finance LLC	Namrun Finance S.A.
Lufthansa AG	National Cinemedia
Lukoil Finance Limited	National Rural Utilities Cooperative Finance Corporation
LW Securities, Ltd.	Natixis
Lyondell	Neff Corp
M.B.H. Emprunteur	Neggio Holding 3 GmbH
Mach Gen LLC	Nelnet, Inc.
Mackinaw Power Holdings, LLC	Nevada Power Company
Macquarie Group Limited	New Center Asset Trust
Man Group Finance Inc.	New Edge
Mapco Express, Inc.	New England Power Company
Marathon Oil Company	New Holdco BV
Marina Bay-2nd Deal	New York Life Investment Management LLC
Marina District Finance Company, Inc.	Newell Rubbermaid Inc.
Mark IV	Newpage Corporation
Market Place Apts	NFI Luxco SCA
Marriott International Inc.	NIBC Bank NV
Massachusetts Mutual Life Insurance (Borrower)	Nokia Corporation
Materis Sas	Nomura
MC Communications, LLC	Nortek Holdings, Inc.
McJunkin Corporation	Northeast Utilities
McJunkin Red Man Holding Corporation	Northern State Power Company
MedAssets, Inc.	Northwest Airlines, Inc.
Meg Energy Corp.	Novartis Finance Corporation
Merlin Entertainments Group Luxembourg 2 S.A.R.L	NPL
Merlin Entertainments Group Luxembourg 3 S.A.R.L.	NRG Energy, Inc.
Merlin Italian	NSG Holdings LLC
Merrill Lynch & Co. Inc.	NTL Cable Plc
Metavante Corporation	NTL Communications Ltd
MF Global Finance	Nuance Communications, Inc.

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Nustar Logistics, L.P.  
Nycomed Germany Holding GmbH  
Nycomed Holding A/S  
NYSE Euronext  
Oceania Cruises, Inc.  
Oceania Vessel Finance, Ltd.  
OCM Mezzanine Fund II Holdings, L.P.  
OGE Energy Corp.  
Oklahoma Gas And Electric Company  
OI Canada Corp (Owens Illinois Canada Corp)  
Omnicare, Inc  
Onebeacon US Holdings  
Opal Leasing Limited  
Oracle Corporation  
Orangina  
Orbitz Worldwide  
Orchard Supply Hardware LLC  
O'reilly Automotive, Inc.  
Owens & Minor, Inc.  
Owens Illinois Inc  
Oz Management LP  
Pacific Gas And Electric Co.  
Pacific Investment Management Company LLC  
Pacificorp  
Pages Jaunes  
Pages Jaunes Groupe S.A.  
Panamsat Corporation/Re-Name Intelsat Corporation  
Pangea Ltd  
Park Place Apartments L.P.  
Parker Drilling Company  
Parmalat Participacoes Promissory Note  
Parmalat Participates Do Brasil Ltda  
Partnerre Ltd  
Peabody Energy Corporation  
Pecos Investors LLC  
Penn National Gaming  
Pepsi Bottling Group, Inc.  
Perstorp AB  
Pertus Sechzehnte Gbmh  
Petsec Energy Inc.  
PG&E Corporation  
PGA Holdings, Inc.  
Pharmaerica Corporation  
Philip Morris International Inc  
PHS Group Plc  
Pinnacle Entertainment, Inc.  
Pinnacle Foods Finance LLC  
Pinnacle West Capital Corp  
Pivotal Promontory  
Planet Acquisition Holdco 1 Ltd  
Planet Acquisitions Holdco 2 Ltd  
Plastech Engineered Products, Inc.  
Plinius Investments B.V.  
Pnm Resources, Inc.  
Portland General Electric Company  
PQ Corporation  
Precis Corporation  
Precision Partners  
Prestige Cruise Holdings, Inc. C/O Apollo Management, L.P.  
Primedia  
Principal Financial Group, Inc.  
Project Knight  
Prosiebensat1. Media AG  
Protection One Alarm Monitoring, Inc.  
Prudential Financial Inc.  
PSEG Energy Holdings L.L.C  
PSEG Power LLC  
Psychiatric Solutions Inc.  
PT MNC Sky Vision  
PTG Grande Asset  
PTG Tango Kingfisher  
Public Service Company Of Colorado  
Public Service Electric & Gas Company  
Public Service Enterprise Group Incorporated  
Puget Sound Energy Inc.  
Qatar Liquefied Gas Company Limited (II)  
QVC, Inc.  
Qwest Services Corporation  
RAS Laffan Liquified Natural Gas Company Limited  
Reddy Ice Corporation (f.k.a. Reddy Ice Group, Inc)  
Regal Cinemas, Inc.  
Regency Gas Services LP  
Regent Seven Seas Cruises  
Reliant Energy Inc.  
Renal Advantage, Inc.  
Rent-A-Center, Inc.  
Resona Holdings Inc.  
Rexnord Corporation  
RFC Midco A/S  
RFG Holding (France) SAS  
RH Dennelley Corporation  
RJ Reynolds Tobacco Holdings, Inc.  
RJO Holdings Corp.  
Rockies Express Pipeline LLC  
Roofing Holding Inc  
Royal & Sun Alliance Insurance Group Plc  
Royal Bank of Canada  
Royal Bank of Scotland Group PLC  
RWE AG  
Saad Investments Company Limited  
Sabmiller Finance B.V.  
Sabmiller Plc  
Sabre Holdings Corporation

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Sacher Funding Ltd.	Supervalu Inc
Salt Lake Neighborhood Housing Services, Inc.	Swift Transportation Co., Inc.
Sandridge Energy, Inc.	Swiss Reinsurance Company
SBA Senior Finance, Inc.	Symetra Financial Corporation
Schefenacker AG	Synagro Technologies, Inc.
Schieder Moebel Holding GmbH	Syncora
Sealed Air Corporation	Syncora Holdings Ltd. (f.k.a. Security Capital Assurance Ltd)
Sears Roebuck Acceptance Corp	SYNIVERSE Technologies, Inc (f.k.a. TSI
Semcrude LP	Telecommunication Services Inc)
Semgroup Energy Partners, L.P.	Targa Resources, Inc
Sequa Corporation	Target Corporation
Serena Software, Inc.,	TC Group Investment Holdings, L.P.
Serpering Investments B.V.	TDS Investor Corporation
Service Corp Int'l	Team Finance LLC
SGS International, Inc.	Telecom Italia S.P.A.
Sheridan Holdings, Inc.	Telefonica Europe BV
SHPS, Inc	Telefonica, S.A.
Siemens AG	Telekom Austria Finance B.V.
Sierra Pacific Power Company	Tembec
Silicon Graphics Inc	Teppco Partners, L.P.
Silver Springs Apts	Tesoro Corporation
Sinclair Television Group, Inc.	Thalia CLO/Sacher
Sisal S.P.A	Thalia Credit FAC
Six Flags Theme Parks Inc.	The Carlyle Group
SLM Corporation	The Clorox Company
Societe General	The Hartford Financial Services Group, Inc.
Solo Cup Company	The Home Depot, Inc.
Solutia Inc.	The Neiman Marcus Group, Inc.
Sourcecorp, Inc	The Pemex Project Funding Master Trust
Southern California Edison	The Rhodes Companies, LLC
Southern Company	The Sports Authority, Inc
Southwestern Public Service Company	The Williams Companies, Inc.
Spanish Broadcasting Systems, Inc.	Ticknor Corner LLC
Spectra Energy Capital, LLC (f.n.a. Duke Capital)	Time Warner Cable, Inc.
Spectra Energy Partners OLP, LP	Time Warner Inc.
Spiegel Inc	Time Warner Telecom Inc.
Stahl Acquisition BV	Tomtom N.V.
Stallion Oilfield Services Ltd.,	Toronto Dominion Bank
Standard Chartered	Tousa, Inc. (F/K/A Technical Olympic USA Inc)
Standard Life Bank PLC	Toys R Us Inc
Standard Pacific	TPF Generation Holdings, LLC
Star Tribune Co	Trademarks LLC
Starwood Hotels & Resorts	Trans World Airlines Inc.
STF Thsrc	Transamerica Asset Funding Corp I
Stony Brook Court Whole Loan	Transdigm Inc
Sumitomo Mitsui Financial Group INC	Transocean Inc
Sumitomo Trust & Banking Co Ltd	TravelPort Inc
Sunamerica Asset Management	Tribune Company
Sungard Data Systems Inc.	Tri-State Generation And Transmission Association, Inc.
Sunoco Inc.	Tronox Worldwide LLC
Sunoco Logistics Partners Operations, LP	Tropicana Entertainment
Sunshine Holdings Limited	

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TRW Automotive Holdings Corp.	Wachovia
TXU Electric Delivery Company	Walmart Stores
TXU Energy Company LLC	Walt Disney Company
TXU Us Holding Company	Warburg Pincus Equity Partners L.P.
Tyco International Group S.A.	Washington Metro Transit A
Tyco Intl	Waterfall European Clo S.A.
U.S. Shipping Partners L.P.	WCI Capital Corp
UBS	WCI Communities
Unicredito Italiano SPA	Weetabix Mills
United Air Lines, Inc.	WellPoint Inc
United Components, Inc.	Wells Fargo & Company
United States Steel Corporation	Werra Papier
United Surgical Partners International, Inc.	Wesco Aircraft Hardware Corp.
UnitedHealth Group Inc	West Corporation
Univision Communications Inc.	Westar Energy, Inc.
UPC Broadband Holding B.V.	WestLB
UPC Media	Whippoorwill Associates Inc
US Airways Group, Inc.	White Mountains Insurance Group, Ltd.,
US Investigations Services, Inc.	Williams Partners L.P
USAA Capital Corporation	Wimar
USI Holdings Corp.	Wind Telecomunicazioni S.P.A.
USPF Holdings, LLC	Wisconsin Electric Power Company
Utah Housing Corporation	Wisconsin Energy Corporation
Valero Energy Corporation	WISCONSIN GAS LLC (f.k.a Wisconsin Gas Company)
Van Gansewinkel Holding B.V.	Wisconsin Power And Light Company
Varel Funding Corp.	WMG Acquisition Corp.
Varig S.A. (Vicao Aerea Rio-Grandense)	Wolf Hollow 2nd Lien
Venetian Macau Limited	Wolf Hollow I LP
Venise Acquisition	Wolters Kluwer NV
Venoco, Inc	Woodmarkion
Ventas Realty	Woori SPC - HYOK
Verifone, Inc.	World Directories Acquisition Corp.
Verint Systems Inc.	Wyeth
Verizon Communications Inc.	Xcel Energy Inc.
Verso Paper Holding LLC	Xerox Corporation
Vertrue Incorporated	XI Capital Ltd.
Veyance Technologies, Inc.	Yankee Candle Company, Inc.
Virginia Electric And Power Company	Yellowstone Club
Visteon Corporation	Young Broadcasting
Vodafone Group PLC	YPSO France S.A.S
Vornado Realty	Yuma Hospital District
Vought Aircraft Industries, Inc.	Zephyrus Investments LLC

**EXHIBIT B**

**Potential Parties-in-Interest Noted for Court Disclosure**

**Relationships in Matters Related to These Proceedings**

None

**Relationships in Unrelated Matters**

4086 Advisors	Banco Santander SA
Accuride Corporation	Bank of America Corporation
Activant Solutions Inc	Barclays
AES Corporation	Bausch and Lomb
Aetna Inc.	Best Buy Co., Inc.
AFE	BHM Technologies, LLC
AIG	Biomet, Inc.
Alabama Power Company	Blackrock
Alcoa Inc.	Blackstone Capital Partners V L.P.
Allegheny Energy Supply Company, LLC	Block Financial Corporation
Alliancebernstein L.P. (MASTER)	BNP Paribas
Alliant Energy Corporation	Booz Allen Hamilton Inc.
Allianz SE	Brickman Group
Allstate Corporation	British Airways PLC
Alltel Communications	Buffets, Inc.,
Altos Hornos De Mexico SA De CV	Burger King Corporation
Altria Group, Inc.	Cablevision Systems Corp
Ambac	Calpine Corporation
Ameren Resources Gen Co	Campbell Soup Company
Amerenenergy Resources Generating Company	Capmark Financial Group Inc.
American Airlines, Inc	Carbone S.A.R.L.
American Axle & Manufacturing Inc.	Cavalier Telephone
American Electric Power Company Inc	CBS Corp (f.n.a. Viacom, Inc.)
American Express Bank, Fib	CDW Corp.
American Express Company	Centennial Communications Corp
American International Group, Inc.	Central Illinois Public Service Company
American Intlgrp Inc	Centurytel, Inc
American Transmission Company LLC	Cenveo Corporation
Amerisourcebergen Corporation	Cessna
Amgen Inc.	Charter Communications Operating LLC
Apax Summer Bidco Limited	Chesapeake Appalachia, L.L.C.
Apollo Management Leveragesource Iv, LLC	Chesapeake Energy Corp
Aramark Corporation	Chevron Corporation
Area Giochi Holding S.P.A	CIFG
ARINC Incorporated	CILCORP Inc., An Illinois Corporation
Arizona Public Service Company	Cinemark USA, Inc.
Arvinmeritor, Inc.	Cisco Systems, Inc.
Assurant, Inc	CIT Group
AT&T Inc. (F/K/A SBC Communications Inc.)	Citigroup
Atmos Energy Corporation	Claire's Stores, Inc.
Audio Visual Services Corporation	CME Group Inc.
Axon Financial Funding Ltd.	Colonial Realty Limited Partnership
Ball Corporation	Commerzbank AG

**EXHIBIT B**

**Potential Parties-in-Interest Noted for Court Disclosure**

Community Health Sys	General Motors Corporation
Conocophillips	Genworth Financial, Inc.
Conseco Inc	Georgia Pacific Corporation
Consolidated Edison Company Of New York (Cecony)	Goldman Sachs Group, Inc.
Constellation Energy Group, Inc.	Graham Packaging Company, L.P.
Continental Airlines Inc.	Graphic Packaging International Corp
Cooper-Standard Automotive Inc.	Great Lakes Dredge & Dock Corporation
Coventry Health Care, Inc.	Halliburton Company
Cox Communications, Inc.	Harrah's Operating Co Inc
Cox Enterprises, Inc.	Hawaiian Telecom Communications, Inc.
COX Radio, Inc.	HCA Inc.
Credit Agricole	Herbst Gaming, Inc.
Credit Suisse Group	Hertz Corporation, The
Crown Castle	Hewlett-Packard Company
CSC Holdings	Hexion
CSG Systems International, Inc.	HSBC
Dana Holding Corporation	HSBC Finance Corporation
Danaher Corporation	Huntsman International LLC
Delphi Corporation	Iconix Brand Group, Inc.
Delta Airlines	Idearc Inc.
Deutsche Bank AG	Illinois Power Company
Deutsche Telekom AG	Infineon Technologies AG
Dexia	Infonxx Inc
Discover Financial Services	ING Groep NV
Dollar General Corporation	Intelsat (Bermuda), Ltd.
Dominion Resources Inc	Interline Brands, Inc.
Domtar Inc	International Business Machines Corporation
Drake Management LLC	Interstate Fibernet, Inc.
Dynegy Holdings. Inc.	Intesa
E.On AG	Invesco CLO
Ebay Inc.	Iridium Satellite LLC
Edison Mission Energy	Istar Financial Inc.
El Paso Corporation	Jarden Corporation
Enbridge (U.S.) Inc.	Journal Register
Enel Sp.A	JP Morgan Chase
Enron Corp.	Key Energy Services, Inc.
Entergy Corp	Kinder Morgan Energy Partners L.P.
Exterran Holdings, Inc.	Kraft Foods Inc.
Fidelity Management Research LLC	Landsource
Flextronics International Ltd	Lanxess AG
Florida Power & Light Company	Las Vegas Sands, LLC
Ford Motor Company	Lyondell
Fortress Investment Group LLC	Marathon Oil Company
Freescale Semiconductor, Inc. (f.k.a. Freescale	Mark IV
Acquisition Corporation	Marriott International Inc.
FXCM Holdings LLC	Massachusetts Mutual Life Insurance (Borrower)
Genentech, Inc.	MC Communications, LLC
General Electric Capital Corporation	Merrill Lynch & Co. Inc.
General Mills, Inc.	Metavante Corporation

**EXHIBIT B**

**Potential Parties-in-Interest Noted for Court Disclosure**

MF Global Finance	Semgroup Energy Partners, L.P.
MF Global Ltd. / Man Financial	Sequa Corporation
MF Global Finance Europe Limited	SGS International, Inc.
Midamerican Energy Holdings Company	Siemens AG
Misys Plc	Sierra Pacific Power Company
Mitsubishi UFJ Financial Group PLC	SLM Corporation
Morgan Stanley	Societe General
Morgan Stanley Investment Management Limited	Solo Cup Company
Natixis	Solutia Inc.
Nelnet, Inc.	Sourcecorp, Inc
Nevada Power Company	Southern California Edison
New Edge	Southern Company
New York Life Investment Management LLC	Spiegel Inc
Newell Rubbermaid Inc.	Stahl Acquisition BV
Nokia Corporation	Standard Chartered
Nomura	Standard Pacific
Northeast Utilities	Star Tribune Co
Northwest Airlines, Inc.	Starwood Hotels & Resorts
Nuance Communications, Inc.	Sumitomo Trust & Banking Co Ltd
Nycomed Germany Holding GmbH	Sunoco Inc.
Nycomed Holding A/S	Supervalu Inc
Oklahoma Gas And Electric Company	Swift Transportation Co., Inc.
Omnicare, Inc	Swiss Reinsurance Company
Onebeacon US Holdings	Syncora
Oracle Corporation	Syncora Holdings Ltd. (f.k.a. Security Capital Assurance Ltd)
Orbitz Worldwide	SYNIVERSE Technologies, Inc (f.k.a. TSI)
Owens & Minor, Inc.	Telecommunication Services Inc)
Owens Illinois Inc	Target Corporation
Pacific Investment Management Company LLC	Telecom Italia S.P.A.
Peabody Energy Corporation	Telefonica, S.A.
Pepsi Bottling Group, Inc.	Tembec
Portland General Electric Company	Tesoro Corporation
Prestige Cruise Holdings, Inc. C/O Apollo Management, L.P.	The Carlyle Group (Master)
Primedia	The Clorox Company
Prudential Financial Inc.	The Hartford Financial Services Group, Inc.
PSEG Power LLC	The Home Depot, Inc.
Puget Sound Energy Inc.	The Neiman Marcus Group, Inc.
QVC, Inc.	The Pemex Project Funding Master Trust
Reliant Energy Inc.	The Rhodes Companies, LLC
RJ Reynolds Tobacco Holdings, Inc.	The Sports Authority, Inc
Royal Bank of Canada	The Williams Companies, Inc.
Royal Bank of Scotland Group PLC	Ticknor Corner LLC
RWE AG	Time Warner Cable, Inc.
Sabmiller Finance B.V.	Time Warner Inc.
Sandridge Energy, Inc.	Time Warner Telecom Inc.
Sealed Air Corporation	Tomtom N.V.
Sears Roebuck Acceptance Corp	Toronto Dominion Bank
Semcrude LP	Tousa, Inc. (F/K/A Technical Olympic USA Inc)

**EXHIBIT B**

**Potential Parties-in-Interest Noted for Court Disclosure**

Toys R Us Inc	Visteon Corporation
Transdigm Inc	Vodafone Group PLC
Transocean Inc	Vornado Realty
TravelPort Inc	Vought Aircraft Industries, Inc.
Tribune Company	Wachovia
Tropicana Entertainment	Walt Disney Company
Tyco International Group S.A.	WCI Communities
Tyco Intl	Wells Fargo & Company
UBS	West Corporation
Unicredito Italiano SPA	WestLB
United Air Lines, Inc.	Whippoorwill Associates Inc
United Components, Inc.	Wisconsin Electric Power Company
United Surgical Partners International, Inc.	Wisconsin Energy Corporation
UnitedHealth Group Inc	WISCONSIN GAS LLC (f.k.a Wisconsin Gas Company)
Univision Communications Inc.	Wisconsin Power And Light Company
US Airways Group, Inc.	Wolters Kluwer NV
Valero Energy Corporation	Wyeth
Varig S.A. (Vicao Aerea Rio-Grandense)	Xerox Corporation
Venoco, Inc	XI Capital Ltd.
Verifone, Inc.	Yankee Candle Company, Inc.
Verint Systems Inc.	Yellowstone Club
Verizon Communications Inc.	
Virginia Electric And Power Company	